

It shall be unlawful for any person, firm or corporation including any retail service station dealer, special fuel user, special fuel seller, or distributor of motor vehicle fuel to receive and accept any shipment of motor vehicle fuel from any licensed dealer or special fuel seller, or to pay for the same, or to sell or offer same for sale, unless the statement provided for in § 143 appears upon the invoice of said shipment. If any such shipment is received by any person, firm or corporation including any retail service station dealer, special fuel user, special fuel seller, or distributor, from any licensed dealer or special fuel seller or is sold or offered for sale by him or them, upon the invoice of which said statement does not appear, such person, firm or corporation including any retail service station dealer, special fuel user, special fuel seller, or distributor shall pay to the Comptroller the tax herein imposed or be liable to the State of Maryland for double the amount of the tax, which tax may be recovered by civil suit or action in any court of competent jurisdiction.

DRAFTER'S NOTE: This provision is included to resolve questions raised by the Attorney General's May 17, 1985 bill review letter to the Governor regarding the adequacy of the title of Chapter 607 (House Bill 310) of the Acts of the Regular Session of 1985. That letter suggested that the title of House Bill 310 improperly indicated that the requirement that a statement of motor vehicle fuel tax liability be attached to each invoice was being deleted by that bill. In fact, the bill provided that the statement, initially required in shipments only in intrastate commerce, is to be required in all shipments, whether intrastate or interstate. The title of this Curative Bill reflects the amended provision, as shown above.

Article - Transportation

15-305.1.

(a) A wholesale dealer who is licensed by the Administration under this subtitle:

(1) May buy a vehicle from, sell a vehicle to, or exchange vehicles only with another dealer or auto auction;

(2) May not buy a vehicle from, sell a vehicle to, or exchange vehicles with a retail buyer; and

(3) May not buy, sell, or exchange new vehicles.

DRAFTER'S NOTE: This provision is included to resolve questions raised by the Attorney General's May 20, 1985 bill review letter to the Governor regarding the adequacy of the title of Chapter 639 (House Bill 642) of the Acts of the Regular Session of 1985. That letter suggested that the title of House Bill 642, as